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Center for Health Information and Analysis*

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Administrative Bulletin 13-07

114.1 CMR 42.00: Hospital Financial Reports

Acute Hospital Financial Reporting – Top 10 Compensated Employees

Effective October 25, 2013

The Center for Health Information and Analysis (Center) is issuing this Administrative Bulletin, pursuant to 114.1 CMR 42.08, to provide notice of a change to the acute hospital financial reporting requirements relating to employee salary and benefits information.

In accordance with M.G.L. c. 12C, § 8, each acute hospital is required to file with the Center salary and benefits information of the top ten highest compensated employees, identified by position description and specialty.

Specifically, each acute hospital must report the total compensation paid by the hospital and/or any related organization to the ten highest compensated employees of the hospital. The reported information must include: employee name, title and position description(s), specialty, base compensation, bonus and incentive compensation, other reportable compensation, retirement and other deferred compensation, and non-taxable benefits, as well as income sources.

The reporting period will be based on the calendar year rather than the acute hospital's fiscal year. The initial submission will be based on data from January 1, 2012 through December 31, 2012. Acute hospitals will be notified 45 days before the initial filing due date of the filing specifications. Submissions for subsequent years will be due each August 1st for the prior calendar year.

The information must be submitted in an electronic format prescribed by the Center.